

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HERMON

2006-07

197 - 293

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	426.5	201.0	627.5 (54%)	532.0 (46%)	1,159.5

12 Position	K-5	6-8	9-12	=	E.P.S. FTE /	Actual FTE =	Ratio X	EPS Tot Salary =	Elementary Salary	Secondary Salary
A. TEACHERS	25.1 (17:1)	12.6 (16:1)	35.5 (15:1)	=	73.2 /	74.5 =	.98 X	2958,084 =	1565,418	1333,504
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	2.1 (250:1)	=	3.9 /	3.7 =	1.05 X	168,044 =	95,281	81,165
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	2.0 =	.75 X	86,085 =	34,865	29,699
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	1.0 =	1.50 X	47,059 =	38,118	32,471
E. EDUCATION TECHS	4.3 (100:1)	2.0 (100:1)	2.1 (250:1)	=	8.4 /	5.5 =	1.53 X	101,840 =	84,140	71,675
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	1.1 (500:1)	=	2.4 /	2.6 =	.92 X	45,101 =	22,406	19,087
G. CLERICAL	2.1 (200:1)	1.0 (200:1)	2.7 (200:1)	=	5.8 /	5.9 =	.98 X	146,279 =	77,411	65,942
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	1.7 (315:1)	=	3.8 /	3.9 =	.97 X	270,234 =	141,549	120,578

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	20,080	17,024
B. Supplies and Equipment	302	418	189,505	222,376
C. Professional Development	51	51	32,003	27,132
D. Instructional Leadership Support	20	20	12,550	10,640
E. Co- and Extra-Curricular Student	29	99	18,198	52,668
F. System Administration/Support	349	346	218,998	184,072
G. Operations & Maintenance	929	1,104	582,948	587,328

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	329,400	280,599
B. Education & Library Technicians	36.00%	38,357	32,674
C. Clerical	29.00%	22,449	19,123
D. School Administrators	14.00%	19,817	16,881

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	49,785	42,408
16 Adjustment for Title I Revenues	-32,104	-27,348

17 TOTALS	3561,174	3219,698
18 E.P.S. RATES	5,675	6,052

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	575.0	238.0	813.0		
	OCTOBER 2003	617.0	244.0	861.0		
	APRIL 2004	606.0	241.0	847.0		
	OCTOBER 2004	607.0	258.0	865.0		
	APRIL 2005	625.0	253.0	878.0		
	OCTOBER 2005	630.0	242.0	872.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	627.5 +	0.00	X	5,675.00	= 3,561,062.50
	9-12 PUPILS	247.5 +	0.00	X	6,052.00	= 1,497,870.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,052.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,675.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,052.00	= 2,269.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2028	127.3	X .15	X	5,675.00	= 108,364.13
	9-12 DISADVANTAGED @ .2028	50.2	X .15	X	6,052.00	= 45,571.56
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,675.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,052.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	627.5		X	79.00	= 49,572.50
	9-12 STUDENT ASSESSMENT	247.5		X	79.00	= 19,552.50
	K-8 TECHNOLOGY RESOURCES	627.5		X	85.00	= 53,337.50
	9-12 TECHNOLOGY RESOURCES	247.5		X	258.00	= 63,855.00
	K-2 PUPILS	217.0	X .10	X	5,675.00	= 123,147.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,524,602.69
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,972,142.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,972,142.42

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	48,911.95	X	102.40%	=	50,085.84
32	SPECIAL EDUCATION - EPS ALLOCATION					656,790.62
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	91,156.65	X	102.40%	=	93,344.41
35	TRANSPORTATION - EPS ALLOCATION					322,961.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					26,324.54
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,149,506.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,121,649.24

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06 NEW HERMON HIGH SCHOOL	665,000.00	78,489.38	743,489.38
	05/01/07 NEW HERMON HIGH SCHOOL	0.00	68,930.00	68,930.00
42	TOTAL PRINCIPAL & INTEREST	665,000.00	147,419.38	812,419.38
43	APPROVED LEASES FOR 2005-06			0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06			0.00
44	INSURED VALUE FACTOR FOR 2004-05			0.00
47	TOTAL DEBT SERVICE ALLOCATION			812,419.38
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			6,934,068.62

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION	
HERMON	875.0	100.00%	290,050,000	7.60	2,204,380.00	6,934,068.62	2,204,380.00 100.00%
TOTAL	875.0		290,050,000		2,204,380.00	6,934,068.62	2,204,380.00 100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,934,068.62	2,204,380.00	4,729,688.62
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,934,068.62	2,204,380.00	4,729,688.62
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			12,371.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			4,742,059.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 31.79% STATE SHARE % = 68.21%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 31.61% STATE SHARE % = 68.39%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,486,528.89		